

Board of Equalization
Proposed Contract
Over \$1 Million

Contractor	Start Date	Expire Date	Estimated Total Cost	Purpose
Bank of America	7/1/2008	6/30/2013	\$1,672,000	Collection and distribution of fuel taxes. The State of New York conducted the original bid and contract award for the International Fuel Tax Agreement (IFTA) banking services. All states that participate in this IFTA program for the collection and distribution of fuel taxes are required to use the bank that was selected by the State of New York.

AGREEMENT NUMBER

08-044

1. This Agreement is entered into between the State Agency and the Contractor named below
STATE AGENCY'S NAME
State Board of Equalization
CONTRACTOR'S NAME
Bank of America N.A.
2. The term of this Agreement is: July 1, 2008 through June 30, 2013
3. The maximum amount of this Agreement is: \$ 1,672,000.00
One Million Six Hundred and Seventy Two Thousand Dollars and No Cents
4. The parties agree to comply with the terms and conditions of the following exhibits which are by this reference made a part of the Agreement:

Exhibit A – Scope of Work	6 pages
Exhibit B – Budget Detail and Payment Provisions	3 pages
Exhibit C* - General Terms and Conditions	GTC307
Exhibit D – Special Terms and Conditions	2 pages
Exhibit E – BOA Bank and NYSDTF Contract	489 pages
Exhibit F – Listing of Changes & Exclusions to the IFTA Modified Program Requirements	1 page
Exhibit G – New York State Request for Proposal	143 pages
Exhibit H – State of California Revenue & Taxation Code	1 page

Items shown with an Asterisk (*), are hereby incorporated by reference and made part of this agreement as if attached hereto.
These documents can be viewed at www.dgs.ca.gov/contracts

IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto.

CONTRACTOR		CALIFORNIA Department of General Services Use Only
CONTRACTOR'S NAME (If other than an individual, state whether a corporation, partnership, etc.) Bank of America N.A.		<input type="checkbox"/> Exempt per
BY (Authorized Signature) —	DATE SIGNED (Do not type)	
PRINTED NAME AND TITLE OF PERSON SIGNING		
ADDRESS NY EH 34303H, One Peter D. Kiernan Plaza, 575 Broadway Albany, NY 12207		
STATE OF CALIFORNIA		
AGENCY NAME State Board of Equalization		
BY (Authorized Signature) —	DATE SIGNED (Do not type)	
PRINTED NAME AND TITLE OF PERSON SIGNING Roberta Hinchman, Contract Manager		
ADDRESS 450 N Street, MIC: 24; Sacramento, CA 95814		

EXHIBIT A
Page 1 of 6

SCOPE OF WORK

1. Bank of America (BOA) agrees to provide to the Board of Equalization (Board), the lockbox services described below and in the IFTA Modified Program Requirements, Exhibit B, of the contract between BOA and New York State Department of Taxation and Finance, hereafter referred to as NYDTF, Exhibit E, of this contract. References to NYDTF in the IFTA Modified Program Requirements should also apply to Board and references to the Contractor should apply to BOA. Other changes and exclusions are identified in the Listing of Changes and Exclusions to the IFTA Modified Program Requirements, Exhibit F.

The contract between BOA and NYDTF establishes the service requirements of this contract. NYDTF will represent the State of California in an administrative capacity in IFTA Core Services and in certain matters described in New York State's Request For Proposal (RFP), Exhibit G.

2. The Project Coordinators during the term of this Agreement will be:

Board of Equalization

Name: Doug Shepherd
Phone: (916) 445-0982
Fax: (916) 323-4404
E-mail: doug.shepherd@boe.ca.gov

Bank of America N.A.

Name: Caroline L. Zeyak
Phone: (518) 447-4447
Fax: (518) 447-4498
E-mail: caroline.zeyak@bankofamerica.com

These individuals are authorized to initiate requests for services under this Agreement.

BOA may refuse to comply with any service request from any other individual until they are properly authorized by the Board.

When a provision of this Agreement calls for action by or written consent of an authorized representative of the Board for any accounting issue, excluding monthly billings, that person is Supervisor, Accounting Section - Revenue Unit.

Direct all agreement inquiries to:

Board of Equalization

Contract Unit

Address: 450 N Street, MIC 24
Sacramento, CA 95814

Phone: (916) 322-2107
Fax: (916) 322-3184

Bank of America N.A.

Name: Caroline L. Zeyak
Address: NY EH 34303H
Peter D. Kiernan Plaza
Albany, NY 12207
Phone: (518) 447-2485
Fax: (518) 447-4426
E-mail: caroline.zeyak@bankofamerica.com

EXHIBIT A
Page 2 of 6

SCOPE OF WORK (continued)

3. The following terms when used herein shall have the specified meanings:

- (1) "Agreement" means this document and all Appendices and Exhibits referred to herein and attached hereto.
- (2) "Board" means the California State Board of Equalization.
- (3) "Core Services" means the IFTA Program Services reflected in the bid documents.
- (4) "CPI-U" means the Bureau of Labor Statistics Consumer Price Index - All Urban Consumers for New York City and Northeast New Jersey with the 1982-84 base rate or a later base rate if developed by the Bureau of Labor statistics.
- (5) "Fee Transmittal Report" means a document provided by an IFTA Member Jurisdiction (whether filed by paper or electronically) used to report taxpayer and liability information, and that may also serve as a payment document.
- (6) "Fleet" means BOA Bank of New York and its affiliate(s) which shall be an entity that controls, is controlled by or under common control with BOA and shall include any entity that succeeds BOA by merger, reorganization, or purchase of substantially all of its assets.
- (7) "IFTA" means International Fuel Tax Agreement.
- (8) "Modified Program Requirements" means the International Fuel Tax Agreement Modified Program Requirements, attached hereto as Exhibit B in the BOA Bank and New York State Department of Taxation and Finance contract.
- (9) "NYDTF" means the New York State Department of Taxation and Finance.
- (10) "Profit Margin" means twenty percent (20%) for Program Services.
- (11) "Program" means the International Fuel Tax Agreement Program.
- (12) "Program Services" means the following functions associated with a Return, Fee Transmittal Report, or Remittance, including but not limited to receipt, identification, deposit, data preparation, data capture, and data delivery, including all processes currently contained within each function and as periodically modified through the Change Procedure.
- (13) "Return" means a document (whether filed by paper or electronically) used to report IFTA taxpayer and liability information, and that may also serve as a payment document.
- (14) "Services" means all functions performed by BOA including but not limited to Program Services and Routine Services.

4. Purpose of Agreement

The purpose of this Agreement is to formalize and document the contractual relationship between the Board and BOA for program services and operations as defined herein, and to provide guidelines for future modifications to current processes and requirements necessitated by legislative mandates, workload changes (volume and type), policy changes, departmental audits and reviews, price increases or changes in available technology.

5. Board Responsibilities

- A. The Board requires the resources of BOA to perform the services outlined in the IFTA Modified Program Requirements.
- B. The Board retains ultimate responsibility for ensuring the timely, accurate and confidential processing of IFTA Returns and Fee Transmittal Reports and inasmuch holds the right to negotiate modifications to this Agreement throughout the term of the Agreement and to oversee all services provided by BOA pursuant to this Agreement.

EXHIBIT A
Page 3 of 6

SCOPE OF WORK (continued)

5. Board Responsibilities (continued)

- C. The Board hereby agrees to provide BOA with the direction, assistance, training and procedures on the Board's IFTA return processing system profile inquiry and update function, and contact persons necessary for processing the IFTA Returns and the Fee Transmittal Reports in accordance with the requirements contained herein.

6. BOA Responsibilities

- A. BOA shall provide the following IFTA Core Services: Return receipt and Fee Transmittal Report receipt, identification, deposit, data preparation, data capture, data verification, and delivery to the Board. These Core Services include, but are not limited to, Program Services, program and automated system development, testing and implementation, program support, and administrative and financial requirements.
- B. BOA wishes to perform such services and inasmuch agrees to make reasonable efforts to ensure correct and timely processing of IFTA Returns and IFTA Fee Transmittal Reports, to respond favorably to changes in requirements, and to keep the Board informed of problems encountered in providing the services specified herein.

7. Provision of Most Favorable Terms

BOA agrees that all fees, terms, warranties and benefits granted by BOA herein are substantially similar to or better than the equivalent terms being offered by BOA to any present governmental agency for services of similar size, scope and complexity. If during the term of this Agreement, BOA enters into an arrangement with any other government customer providing greater benefits or more favorable terms for services of similar size, scope and complexity as the services provided the Board pursuant to this Agreement, BOA shall notify the Board of the change in terms or benefits.

8. Software Provided in Connection with Performance of Service(s)

- A. BOA may supply the Board with certain software owned by or licensed to BOA to be used by the Board in connection with the performance of the Service(s). The Board agrees that, with respect to any software provided under this Agreement, the Board shall not reverse compile, transfer, copy, modify or alter the software, nor shall the Board use its copy of the software on more than one central processing unit or transfer or distribute any portion of the software to any other person, without the express written consent of Fleet. Neither BOA nor any of its Affiliates shall be liable for any damage or loss resulting from the transfer of data to the Board's computer system utilizing software provided by BOA or any Affiliate. The Board agrees not to remove, and shall include on any copy made, any copyright notice or other notice of proprietary rights placed on or within the software owned by or licensed to Fleet. The Board agrees to execute any licensing or sublicensing agreement reasonably deemed necessary by BOA in connection with the performance of the Service(s). In the event of any conflict between the provisions of this section and any such license agreement, the terms of the license agreement shall control.

EXHIBIT A
Page 4 of 6

SCOPE OF WORK (continued)

8. Software Provided in Connection with Performance of Service(s) (continued)

- B. Notwithstanding any other provisions of this Agreement and only to the extent the software is used in a manner consistent with the Agreement, BOA shall defend with counsel of its own choice and at its own expense any claim brought against the Board that any software owned by BOA infringes upon any United States copyright or patent, and BOA shall pay any costs, damages, and reasonable attorney's fees finally awarded against the Board on any such action, provided that (a) the Board promptly notifies BOA of any claim and reasonably cooperates with BOA in the handling of such claim and (b) BOA exercises sole control of the defense or settlement of such claim.
- C. All software, specifications, tapes or other media, programs and procedures owned or licensed by BOA and used in connection with the performance of the Service(s) will be and remain the sole property of Fleet.
- D. The Board shall return such materials to BOA promptly upon request or at termination of applicable Service Agreement.

9. Failure to Furnish Satisfactory Records and Media

Fleet's performance under this Agreement is subject to Fleet's receiving timely, accurate and complete data for each Service, in form and on media specified by Fleet. If any of these requirements are not met by the Board, BOA shall no longer be bound to the delivery schedule set forth in this Agreement and shall be authorized to deliver as complete and finished whatever portion of the Service can be performed with the data available. The Board shall compensate BOA for converting nonstandard data into standard form or completing missing data at Fleet's then current rates for time and materials. BOA shall not be liable for converting or completing missing data, or for failing to do so, upon the Board's failure to properly supply data in a standard and complete format.

10. Duty to Inspect

The Board is responsible for inspecting all Service(s) performed when received and to notify BOA immediately of any errors. The Board must notify BOA within fourteen (14) calendar days after receipt of the material containing the error or of a report or statement reflecting the error. Except to the extent required by law, failure to notify BOA of errors within this time will relieve BOA of any and all liability.

11. Financial and Administrative Reporting

BOA agrees to provide to the Board, in addition to the reports specified in the Modified Program Requirements and at no additional fee, the financial and administrative reports specified in this Section. Such reports shall be in the format specified and shall be transmitted either electronically, by regular mail or by courier within the timeframes specified to:

EXHIBIT A
Page 5 of 6

SCOPE OF WORK (continued)

11. Financial and Administrative Reporting (continued)

Chief, Fuel Taxes Division
California State Board of Equalization
P.O. Box 942879, MIC-33
Sacramento, CA 94279-0033

The method of transmission shall be mutually agreed upon.

12. Annual Reports

- A. Audited Financial Statement. BOA shall provide, as and when it is provided to shareholders but in no event later than four (4) months after Fleet's fiscal year end, an audited financial statement, to the Board's Chief, Fuel Taxes Division.
- B. Form 10-K. BOA shall provide annually, as it becomes available, Form 10-K, Annual Report Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and any subsequent Form 8, Amendment to Application or Report filed pursuant to the Form 10-K.

13. Quarterly Reports

- A. Quarterly Financial Reports. BOA shall provide Call Reports and quarterly operating results for each calendar quarter, as they become available.
- B. Form 10-Q. BOA shall provide Form 10-Q, Quarterly Report Under Section 13 or 15(d) of the Securities Exchange Act of 1934 for each calendar quarter, as it becomes available.

14. Monthly Reports

BOA shall provide monthly, an Account Analysis for each account maintained at BOA on behalf of the Board pursuant to this Agreement. Such report shall specify, at a minimum, the average ledger balance, average uncollected funds, reserve requirements, FDIC insurance fee, itemization of the number of and fee per transaction, the applicable earnings rate and the basis for such rate. This Account Analysis shall be transmitted to the Board's Accounting Section within forty (40) business days following the end of the reporting period.

15. Corrective Reporting

If any of the reports specified in this Section are found to require correction after being transmitted, BOA shall as soon as reasonably possible (consistent with its obligations to securities agencies and stock exchanges) notify the Board of any such corrections and transmit a revised report in its entirety with the corrected data.

EXHIBIT A
Page 6 of 6

SCOPE OF WORK (continued)

16. Other Financial and Administrative Reports

- A. BOA shall notify the Board of any pending litigation, regulatory action or commencement of legal or regulatory actions which may have a material impact on the ability of BOA to perform Services under this Agreement.
- B. BOA shall notify the Board of any and all changes (i.e., terminations, reassignments, organizational restructuring) which impacts key managers assigned to the performance of Services. Such notification, if possible, must be received by the Board at least ten (10) business days prior to the effective date of the change.

17. Failure to Provide Reports

Failure to timely provide the financial or administrative reports specified in the above sections may result in imposition of Liquidated Damages of \$1,000 per occurrence for the initial failure and \$500 weekly for each week or portion thereof that the reports continue to be late. If these reports are provided under the terms of another agreement between BOA and the NYDTF, then this requirement will be satisfied.

18. Overdrafts; Set-off

BOA shall not be obligated to complete any transaction with respect to the Board's deposit account if there are insufficient available funds in the deposit account to complete the transaction. In the event any actions by the Board should result in an overdraft in any of its accounts, the Board is responsible for repaying the overdraft immediately, without notice or demand, together with interest thereon at a rate determined in accordance with Fleet's fee schedule, Exhibit G of the contract between BOA and the State of New York. BOA has the right, in addition to all other rights and remedies available to it, to set off the unpaid balance of any amount owed it in connection with the Service(s) against any debt owing to the Board by BOA or any Affiliate, including, without limitation, any obligation under a repurchase agreement or any funds held at any time by BOA or Affiliate, whether collected or in the process of collection, or in any time or demand deposit account maintained by the Board, at or evidenced by any certificate of deposit issued by, BOA or any Affiliate.

19. Systems Security and Data Access

- A. BOA agrees to provide and maintain an automated system security and data access system and procedures to restrict access to confidential Board tax data to authorized personnel only. All components/modules of such system that are necessary to control access to State tax data, systems, supporting systems (e.g., operating system) must be operational at all times.
- B. The Board reserves the right to ascertain that BOA is adhering to the confidentiality provisions of the State of California Revenue and Taxation Code, Part 31, Division 2, Chapter 9, Section 60609 - Information confidential; Divulging forbidden, Exhibit H. Subject to reasonable BOA security procedures, the Board may perform such inspections without affording BOA prior notice thereof.

EXHIBIT B
Page 1 of 3

BUDGET DETAIL AND PAYMENT PROVISIONS

1. Schedule of Fees and Fee Increases

The Board agrees to compensate BOA for Services in accordance with the schedule of fees set forth in the attached Contractor Rate Schedule

In addition to said fees, the Board agrees to pay all sales, use or other taxes applicable to the Service(s) provided thereunder, excluding however, taxes based upon Fleet's net income.

BOA further agrees that any requested fee increase shall not exceed the annual change in the CPI-U for the one (1) year period ending on December 31 of the given year.

2. California State Treasurer Requirements

The Board shall maintain one (1) account at BOA for the processing and depositing of funds for IFTA Returns and Fee Transmittal Reports. The account shall be located at BOA as proposed or at such other BOA branch as the parties shall mutually agree upon. The account shall be maintained by the Board to the credit of the Centralized State Treasury System and shall be the property of State of California, pursuant to the provisions of the State Government Code.

The following indicates the transit routing symbol and account number to be maintained for this Program:

<u>Account</u>	<u>Transit #</u>	<u>Account #</u>
IFTA Returns and Fee Transmittals	121000358	9355930099

The account shall not be subject to any banker's lien, set-off, or other claims asserted by Fleet, provided, however, that any item returned to BOA because of insufficient funds, uncollected funds, stop-payment, lack of authorization, terminated authorization, or any other reason permitted by law or regulation may be charged back against the account.

BOA agrees not to assess charges against any bank account without prior written approval from the State of California Treasurer.

Transfer of Funds. BOA shall wire transfer all Fed + one (1) day funds in the account to the State of California Treasurer each business day following the day the deposit is credited to the account. On Friday and month end, BOA shall wire transfer one hundred percent (100%) of the account balance.

BOA shall provide the Board accounting reports as outlined in the IFTA Audit Monitoring and Accounting Reports, Appendix D of the IFTA Modified Program Requirements.

3. Federal Deposit Insurance Corporation (FDIC) Insurance

BOA shall be insured by the FDIC for the term of this Agreement, unless formally exempted by the State of California Department of Finance and proof of such exemption is furnished to the Board.

EXHIBIT B
Page 2 of 3

BUDGET DETAIL AND PAYMENT PROVISIONS (continued)

4. **INVOICING AND PAYMENT**

For services satisfactorily rendered and upon receipt and approval of the invoices, the State agrees to compensate the Contractor for actual expenditures incurred in accordance with the rates specified herein.

Invoices shall include the Agreement Number and be submitted in duplicate not more frequently than monthly in arrears to:

Board of Equalization
Accounting Section
450 N Street, MIC: 23
P. O. Box 942879
Sacramento, CA 94279-0023

5. **BUDGET CONTINGENCY CLAUSE**

It is mutually agreed that if the Budget Act of the current year and/or any subsequent years covered under this Agreement does not appropriate sufficient funds for the program, this Agreement shall be of no further force and effect. In this event, the State shall have no liability to pay any funds whatsoever to Contractor or to furnish any other considerations under this Agreement and Contractor shall not be obligated to perform any provisions of this Agreement.

If funding for any fiscal year is reduced or deleted by the Budget Act for purposes of this program, the State shall have the option to either: cancel this Agreement with no liability occurring to the State, or offer an Agreement Amendment to Contractor to reflect the reduced amount.

6. **PROMPT PAYMENT CLAUSE**

Payment will be made in accordance with and within the time specified in Government Code, Chapter 4.5 (commencing with Section 927).

Bank of America N.A.
Standard Agreement #08-044

EXHIBIT B
PAGE 3 of 3

BUDGET DETAIL AND PAYMENT PROVISIONS (continued)

CONTRACTOR RATE SCHEDULE

Transaction Fees Per Function-Return and Fee Transmittal Report

Compensation mechanism: Direct Fees and Compensating Balances

Form	Receipt	Identification	Data Preparation	Deposit	Data Capture			Data Delivery or Transmission	Total Cost		
					Form	Summary	Detail		Form	Summary	Detail
IFTA Return Amended Return and Attachments	\$0.023	\$0.400	\$0.050	\$0.089	\$ 1.290	Not Applicable	Not Applicable	\$0.098	\$ 1.95	Not Applicable	Not Applicable
IFTA Fee Transmittal Report	\$0.023	\$0.400	\$0.050	\$0.089	Not Applicable	\$0.2878	\$0.00654	\$0.098	Not Applicable	\$0.948	Summary Cost Plus \$0.00654 Per Keystroke
Foreign Check Processing Fee	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	\$ 18.00	Not Applicable	Not Applicable
Foreign Funds Wire Transfer Fee	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	\$ 10.00	Not Applicable	Not Applicable

EXHIBIT D
Page 1 of 2

SPECIAL TERMS AND CONDITIONS

1. **EXCISE TAX:** The State of California is exempt from Federal Excise Taxes, and no payment will be made for any personal property taxes levied on the Contractor or on any taxes levied on employee wages. The State shall only pay for any State or local sales or use taxes on the services rendered or equipment supplied to the State pursuant to this Agreement.
2. **SETTLEMENT OF DISPUTES:** In the event of a dispute, Contractor shall file a "Notice of Dispute" with the Chief, Administrative Support Division of the Board of Equalization in Sacramento within ten (10) days of discovery of the problem. Within ten (10) days of receipt of the Notice, the Chief, Administrative Support Division, or his designee, shall meet with the Contractor and Contract Manager for purposes of resolving the dispute. The decision of the Chief, Administrative Support Division shall be final.

In the event of a dispute, the language contained within this Agreement shall prevail over any other language including that of the bid proposal.

3. **POTENTIAL SUBCONTRACTORS:** Nothing contained in this Agreement or otherwise shall create any contractual relation between the State and any subcontractors, and no subcontract shall relieve the Contractor of its responsibilities and obligations hereunder. The Contractor agrees to be as fully responsible to the State for the acts and omissions of its subcontractors and of persons either directly or indirectly employed by any of them as it is for the acts and omissions of persons directly employed by the Contractor. The Contractor's obligation to pay its subcontractors is an independent obligation from the State's obligation to make payments to the Contractor. As a result, the State shall have no obligation to pay or to enforce the payment of any moneys to any subcontractor.
4. **CONFIDENTIALITY OF DATA:** All financial, statistical, personal, technical and other data and information relating to the State's operations, which is designated confidential by the State and made available to the Contractor in order to carry out this Agreement, or which becomes available to the Contractor in carrying out this Agreement, shall be protected by the Contractor from unauthorized use and disclosure through the observance of the same or more effective procedural requirements as are applicable to the State. The identification of all such confidential data and information as well as the State's procedural requirements for protection of such data and information from unauthorized use and disclosure shall be provided in writing to the Contractor by the State. The Contractor shall not, however, be required to keep confidential any data or information which is or becomes publicly available, is already rightfully in the Contractor's possession, is independently developed by the Contractor outside the scope of this Agreement, or is rightfully obtained from third parties.

EXHIBIT D
Page 2 of 2

SPECIAL TERMS AND CONDITIONS (cont.)

5. **RIGHT TO TERMINATE:** This Agreement is subject to cancellation by the State (in whole or part) upon thirty (30) days written notice. The State may cancel this Agreement without the 30-day written notice if, in its opinion the State finds cause for immediate termination. The State shall also be relieved of any payments should the Contractor fail to perform the requirements of this Agreement at the time and in the manner herein provided. In the event of such termination the State may proceed with the work in any manner deemed proper by the State. All costs to the State shall be deducted from any sum due the Contractor under this Agreement and the balance, if any, shall be paid to the Contractor upon demand.
6. **FORCE MAJEURE:** Neither party shall be liable to the other for any delay in or failure of performance, nor shall any such delay in or failure of performance constitute default, if such delay or failure is caused by "Force Majeure." As used in this section, "Force Majeure" is defined as follows: Acts of war and acts of God such as earthquakes, floods, and other natural disasters such that performance is impossible.
7. **COMPUTER SOFTWARE COPYRIGHT LAWS:** Contractor certifies that it has appropriate systems and controls in place to ensure that state funds will not be used in performance of this contract for the acquisition, operation or maintenance of computer software in violation of copyright laws.
8. **SURVIVAL:** The provisions of the security section shall survive termination of this Agreement, without regard to the cause of termination or the party initiating such termination.
9. **TERMINATION:** This Agreement shall terminate automatically in the event that the Board's deposit account with BOA that is associated with the service(s) is closed by the Board, upon termination of a third party contract which is necessary for the performance of the service(s), or if either BOA or the Board is hereafter prohibited by law from performing the service(s).
10. **TERMINATION BY THE STATE OF CALIFORNIA:** If at anytime during the term of this Agreement if NYDTF either terminates its contract with BOA for the IFTA program or upon rebidding the IFTA program, BOA is not awarded the contract, the State of California may terminate its Agreement with Fleet.

EXHIBIT E

BOA BANK AND
NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE
CONTRACT

(see attached)

EXHIBIT F

LISTING OF CHANGES AND EXCLUSIONS TO THE IFTA MODIFIED PROGRAM REQUIREMENTS

Page III.1 - 1, Section 1 & 2

Delivery to the Board by the U.S. Postal mail should be in a timely manner.

Page III.1 – 2, Section 8

Any reference to “RFP” pertains to the Request for Proposal issued by the Department in December 1993.

Page III.2A – 1, Section A2.3 to A2.6

Exclude.

Page III.2A – 2, Section A4.3

Exclude 2nd paragraph sentences involving the Central Office.

Page III.2A – 2, Section C1.1

Delivery to the Board by the U.S. Postal mail should be in a timely manner.

Page III.2A – 3, Section C2.2

Exclude the 2nd paragraph involving Bankability Review and reference to Appendix E.

Page III.2A – 10, Section I2.2

Exclude.

Page III.2C –5, Section C8.1

Page III.2C – 6, Section C10.2

Page III.2D – 4, Section F3.2

Page III.2F – 5, Section D1.3

Page III.2F – 6, Section E1.3

Page III.2F – 6, Section E1.5

Any reference to “RFP” pertains to the Request for Proposal issued by the Department in December 1993.

IFTA Audit Monitoring and Accounting Reports Appendix , page 2 and 3

Reference to New York’s State Comptroller should be to the Board.

EXHIBIT G

NEW YORK STATE
REQUEST FOR PROPOSAL

(see Attached)

EXHIBIT H

STATE OF CALIFORNIA REVENUE AND TAXATION CODE

Excerpt
Diesel Fuel Tax Law
Chapter 9. Administration
Article 1. Administration

60608. Information sharing. Upon request from the officials to whom is entrusted the enforcement of the motor fuel tax law of another government, the board may furnish to those officials the information in the possession of the board that is deemed essential to the enforcement of the motor fuel tax laws.

Any information so furnished shall not be used for any purpose other than that for which it was furnished.

60609. Information confidential; Divulging forbidden. It is unlawful for the board or any person having an administrative duty under this part to make known in any manner whatever the business affairs, operations, or information obtained by an investigation of records and equipment of any person visited or examined in the discharge of official duty, or the amount or source of income, profits, losses, expenditures, or any particular thereof set forth or disclosed in any returns, or to permit any return or copy thereof or any book containing any abstract or particulars thereof to be seen or examined by any person except to another government as outlined in Section 60608. Information respecting the tax due from a person may be furnished, however, to any person owning or having an interest in a qualified motor vehicle or property subject to the lien of the tax. The Governor may, by general or special order, authorize examination by other state officers, by tax officers of another state, by the federal government, if a reciprocal arrangement exists, or by any other person of the records maintained by the board under this part. The information so obtained pursuant to the order of the Governor shall not be made public except to the extent and in the manner that the order may authorize that it be made public. Successors, receivers, trustees, executors, administrators, assignees, and guarantors, if directly interested, may be given information as to the items included in the measure and amounts of any unpaid tax or amounts of tax required to be collected, interest and penalties.